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achievements which have followed the introduction of separation have been the increase of revenues through the development of new sources, and improved administration of the taxes levied for state purposes. Separation has not resulted in improved local administration; in fact, it has often retarded such improvements because of the habitual association of decentralized local administration with the program of separation. The most serious objection to the plan is the inelasticity of state revenues. On account of this difficulty, complete separation has been generally abandoned. There is little prospect that it will remain a permanent feature of state tax systems, though at the time of its introduction it was generally a mark of progress.

It is rather disappointing to find, in such a work, no study of the literature of the separation movement, and no attempt to explain the peculiar degree to which this idea often overshadowed all other programs of tax reform. Instances of this obsession are to be found in Ohio, Florida and California. The book is published without an index, and the author has frequently been content to cite secondary sources instead of readily accessible primary sources.

H. L. LUTZ.

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The Taxation of Negroes in Virginia. By TOPTON RAY SNAVELE.
(University of Virginia, 1917. Pp. 97.)

In this dissertation the author has undertaken to determine how the burden of taxation has fallen on the negroes. The work is fairly well done in parts, but it should have been amplified. The most scholarly part of the book is that which deals with taxation since the Civil War. In treating the *ante-bellum* period, the author shows a lack of breadth in that he does not connect the question of the taxation of negroes with the struggle between eastern and western Virginia, which finally resulted in the disruption of the state. He does not bring out the fact that the West wanted the increase in taxes necessitated by the construction of internal improvements obtained from a tax on slaves, as the mountaineer did not possess many; while the East was anxious to tax more heavily cattle and the like, which flourished beyond the mountains.

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Washington, D. C.